

Exhibit 3: Analysis of Defendants' "Fees for 10th Circuit Moot Court"

Date	Name	Ds' Est. Time	Actual Time	Lodestar Rate	Fees at Lodestar Rate	Description	Notes
11/17/14	Kniffin	0.2	0.2	\$440	\$88.00	Phone conversation with Daniel Blomberg at Becket Fund about 10th Circuit moot and strict scrutiny arguments	
11/21/14	Kniffin	3.4	1.7	\$440	\$748.00	Participate by phone in DC moot argument for Little Sisters case; read DC Circuit Mandate opinion, issued 11-14-14 ; prepare notes regarding moot and DC Circuit opinion	
11/24/14	Nussbaum	0.5	0.5	\$610	\$305.00	Conference with Messrs. I. Speir and E. Kniffin re Little Sisters of the Poor moot court; voice mail message to Mr. J. Lyons re serving on moot court panel; phone conference with Mr. T. Eid's office re same; email to Mr. E. Kniffin re same.	
11/24/14	Speir	0.2	0.2	\$420	\$84.00	Confer with Messrs. M. Nussbaum and E. Kniffin regarding Little Sisters moot court and panel	
11/24/14	Kniffin	0.9	0.9	\$440	\$396.00	Participate by phone in DC moot argument for Little Sisters case; read DC Circuit Mandate opinion, issued 11-14-14; prepare notes regarding moot and DC Circuit opinion	
11/25/14	Speir	0.2	0.1	\$420	\$42.00	Review Mr. M. Nussbaum's correspondence with government regarding undisputed motion in CBA I ; office conference with Mr. E. Kniffin regarding moot court for Little Sisters argument	
11/25/14	Kniffin	4.1	2.1	\$440	\$924.00	Take notes on DC Circuit decision, emailing same to Mr. M. Nussbaum and Mr. I. Speir ; respond to Mr. M. Rienzi with suggestions in light of Friday's moot; communications with Mr. D. Blomberg regarding December 5 moot in Denver	
11/26/14	Nussbaum	7.0	3.0	\$610	\$1,830.00	Attention to recruiting panelists for the Little Sisters of the Poor moot court; email to Mr. F. Baumann providing preliminary background information; begin review of Archdiocese of Washington decision by the United States Court of Appeals for the DC Circuit ; begin preparation of moot court questions; continue to closely review and outline Priests for Life decision ; conference with Mr. E. Kniffin re several issues; review Becket Fund briefs setting forth dates for various arguments in the CASC litigation around the country.	
11/26/14	Kniffin	3.7	1.0	\$440	\$440.00	Conversation with Mr. M. Nussbaum regarding DC Circuit opinion ; communication with Becket Fund, ADF, and within office to schedule and plan moot argument in advance of Little Sisters argument; review Third Circuit oral argument ; review Becket Fund amicus brief in Notre Dame case ; review Becket Fund supplemental brief in EWTN case	
11/29/14	Baumann	1.3	1.3	\$670	\$871.00	Review of briefs on appeal in Little Sisters case in preparation for moot court argument (billed one-half of time charges only).	

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12/1/14	Nussbaum	5.3	4.0	\$610	\$2,440.00	Research re three Tenth Circuit panelists for Little Sisters argument, multiple phone conversations with knowledgeable counsel re same; email to Messrs. G. Baylor and M. Rienzi re same; legal research re Kammerling and other cases ; begin preparation of issues for moot court.	
12/1/14	Speir	0.2	-	\$420	\$0.00	Review Mr. M. Nussbaum's email regarding recent appellate decisions on the Mandate and upcoming oral arguments on the same (0.1); review Mr. E. Kniffin's comments to Mr. M. Rienzi regarding oral argument in the Little Sisters case (0.1)	Time is related to the upcoming Tenth Circuit oral argument, not the moot court
12/1/14	Kniffin	3.1	3.1	\$440	\$1,364.00	Review of email regarding panel assignments for 10th Circuit oral arguments in Mandate cases; online research and email correspondence regarding panelists	
12/2/14	Kniffin	5.2	4.8	\$440	\$2,112.00	Review email from DOJ regarding CBA's proposed order ; coordination with Mr. M. Nussbaum regarding moot for 10th Circuit argument; emails and phone calls to prospective panelists; review briefs in preparation for moot court; coordination with IT in Denver, DC regarding moot court	
12/3/14	Nussbaum	3.8	0.8	\$610	\$488.00	Phone conference with Mr. B. Humphreys at Department of Justice re the proposed uncontested motion to clarify the preliminary injunction order in CBA I; revise order accordingly; research issue re language; conference, respectively, with Messrs. W. Mahaffey and I. Speir to confirm acceptability of proposed language; file motion and proposed order; draft correspondence to [Redacted] re revision of website to add additional pleadings and to clean up the text for them; review order from Judge Russell clarifying the preliminary injunction in CBA I; conference with Mr. E. Kniffin re same; begin preparation of master outline of all arguments and responses as part of the preparation for the Little Sisters moot court argument.	
12/3/14	Speir	0.8	0.3	\$420	\$126.00	Review government's revisions to motion regarding clarification of preliminary injunction in CBA I, and provide comments to Messrs. M. Nussbaum and E. Kniffin regarding same; office conference with Mr. M. Nussbaum regarding government's revisions to motion regarding clarification of preliminary injunction in CBA I; review Mr. E. Kniffin's correspondence regarding moot court for Little Sisters argument, and correspondence with Messrs. M. Francisco and E. Kniffin regarding 10th Circuit panel members	

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Date	Name	Ds' Est. Time	Actual Time	Lodestar Rate	Fees at Lodestar Rate	Description	Notes
12/3/14	Kniffin	6.4	2.0	\$440	\$880.00	Correspondence with moot panelists and participants; review briefs in preparation for Friday moot; listen to 7th Circuit December 3 argument in Grace College; read CBA I order clarifying scope of preliminary injunction; draft letter from Diocese of [Redacted] to insurer explaining significance of court's order clarifying scope of preliminary injunction; respond to email from Diocese [Redacted]	
12/3/14	Baumann	1.0	1.0	\$670	\$670.00	Continue review of briefs and case law in preparation for mock argument (1/2 of actual time)	
12/4/14	Nussbaum	8.8	7.3	\$610	\$4,453.00	Review Priests for Life 93 page decision; outline questions for moot court in Tenth Circuit, Hobby Lobby, Southern Nazarene University argument; continue development of master argument outline; conference with Mr. E. Kniffin re moot court argument; email to Mr. F. Baumann providing copy of additional brief.	
12/4/14	Kniffin	3.0	3.0	\$440	\$1,320.00	Correspondence with panelists in preparation for Friday moot in Denver; review briefs and opinions in preparation for moot	
12/4/14	Baumann	1.5	1.5	\$670	\$1,005.00	Continue review of briefs and case law in preparation for mock argument; review of Southern Nazarene University brief (1/2 of actual time)	
12/5/14	Nussbaum	5.9	5.9	\$610	\$3,599.00	Transit to and from Denver for representation during moot court argument to assist attorneys in preparing for the Little Sisters of the Poor and Southern Nazarene University case arguments before the Tenth Circuit; conference with Mr. E. Kniffin re numerous legal issues related to same.	
12/5/14	Kniffin	6.0	6.0	\$440	\$2,640.00	Travel to and from Denver, participate in moot court to help The Becket Fund and ADF attorneys prepare for 10th Circuit argument on December 8	
12/5/14	Baumann	2.5	2.5	\$670	\$1,675.00	Attend mock argument by counsel for Little Sisters of the Poor and Southern Nazarene University	
12/6/14	Nussbaum	0.3	-	\$610	\$0.00	Revise master outline of issues in light of moot court argument.	No time attributed to preparing for or holding the moot court. Time shows that counsel used moot court to refine the CBA's legal strategy
12/8/14	Nussbaum	6.2	-	\$610	\$0.00	Transit to and from Denver for Tenth Circuit arguments in three conjoined cases, including Little Sisters of the Poor; attend arguments; post-argument conference with Becket Fund and ADF counsel; transit to Colorado Springs (7.50 hours worked; 6.20 hours billed).	Time is related to Tenth Circuit oral argument, not a moot court

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12/8/14	Speir	3.5	-	\$420	\$0.00	Attend oral arguments in the Tenth Circuit for Little Sisters of the Poor and other HHS mandate cases	Time is related to Tenth Circuit oral argument, not a moot court
12/9/14	Nussbaum	0.5	-	\$610	\$0.00	Phone conference with Ms. N. Matthews re Little Sisters argument.	Time is related to Tenth Circuit oral argument, not a moot court
12/11/14	Nussbaum	0.3	-	\$610	\$0.00	Exchange email correspondence with Mr. [Redacted] at the [Redacted] re Tenth Circuit issues.	Time is related to Tenth Circuit oral argument, not a moot court
TOTALS:		85.8	53.2		\$28,500.00		